

## **Visions Proposal**

### **County Survey of Expenditures by Revenue Source for Human Service Programs**

#### **Frequently Asked Questions (FAQ)**

1. Why are W-2 operations, Child Support operations, Public Health operations, County Operated Nursing Homes and County Operated ICF-MRs not included in this survey?
  - A. These funding sources and programs/services are not being considered for the Visions funding proposal at this time. W-2 operations and Child Support operations are administered by the Department of Workforce Development and are not part of the department of social/human services in every county. Public Health operations are also treated differently by counties, where in some counties it is part of the DHS and in other counties it is a separate agency. For County Operated Nursing Homes and ICF-MRs we will work with the Division of Health Care Financing to receive the revenue and expenditure data.
2. Why is it necessary in the CY 2003 revenue and expenditure report to separate out children 18 years and younger from adults 18 years and older for the target groups Developmental Disabilities, Mental Health, Alcohol and Other Drug Abuse (AODA), and Physical Disabilities?
  - A. The Visions Steering Committee would like the information to be accurate as possible for the costs of providing services to adults and the costs of providing services to children. We ask that you use the best information available to you for CY 2003. We realize it may be difficult to do this in all cases but it would be very helpful to separate these costs to the extent possible. It is important that expenditures only be reported once (i.e., do not report the same mental health expenditures for a child in out of home care under both Mental Health - Children and Children and Family Services). If services are provided to a family, the expenditure should be reported under the Target group for the primary recipient of the services. It is not necessary to make this break out for CY 2001 and 2002.
3. Why is the Elderly target group defined as 60 years and older?
  - A. To be consistent with the Older Americans Act.
4. Since the BCA and County Funds (county match and over match funds) are flexible, how are counties suppose to divide these funds across target groups?
  - A. These funding sources are flexible and can be divided across the target groups any way the agency would like to divide them. A primary concern is that the total for each target group is accurate and that all the funds are included in the other revenue

categories. Then how much is put in the target group for BCA and county funds is an agency decision and should be discussed with the agency director.

5. The instructions for the CY 2003 form include IM as a target group. Since IM was not transferred to DHFS from DWD until 2003, where do we show these funds for the CY 2001 and 2002 forms?
  - A. The attached CY 2001 and 2002 forms have been revised and now under the heading STATE/FEDERAL REVENUE – OTHER AGENCIES, the line reads “DWD contract for IM and child care admin” instead of “DWD contract for child care admin”. This is the line that should be used to include the IM administration revenues for CY 2001 and CY 2002.
6. Most, if not all county agencies, operate under the accrual accounting principles. Why are you asking this report be filled out using the cash basis accounting system? This will make it much more difficult to be accurate and timely.
  - A. We have revised the reporting instructions to state these reports should be completed using accrual accounting principles.
7. How will you use this information to calculate rates for each county?
  - A. The information collected from the county revenue and expenditure survey **will not** be used for calculating rates. Much more information is needed from a variety of sources to begin developing rates.
8. Where should a county report funds they receive from a Family Care CMO or a CCO?
  - A. These revenues should be reported on the line Other Third Party Collections.
9. The reporting form does not specify Youth Aids funding suballocations in the areas of Community Intervention, Early Intervention, or Youth Aids Emergency funds. Are these funds to be included?
  - A. The Community Intervention/Early Intervention and YA Emergency funds should be included under the DOC state/county contract line and the Juvenile Accountability Block Grant Program (JAIBC) should be included under grants as they are funded through the Department of Administration.
10. Are Juvenile Detention costs to be included in the report?
  - A. Yes, these costs are to be included.
11. If the Aging funds are with the tribal governing body should they be reported on the county DHS/DSS revenue report?

A. In those counties where the Aging Unit is not part of the Human Services agency, the Aging Units will be surveyed separately. This includes the Tribes as well.

12. The report asks for "revenues from other counties". are we also to include revenues from the Tribe?

A. These are monies received to fund programs and therefore should be counted. The funds should be included under "other revenues".

13. Is the county to include indirect costs related to the target programs?

A. Yes, these should be included

14. If there is a significant contribution of volunteer time in a program such as aging should this data be captured somewhere?

A. No, in kind contributions should not be included in the report.

15. For CY 2002 the WAA contract was included under IM and for 2001 and 2003 it was under W-2. Should the WAA contract be included for any of the three years, 2001 through 2003?

A. WAA should be left off all three year reports even though it was included as part of the IM contract in CY 2002.

16. When one department within the county (for example DSS) claims the revenue but another department within the county (for example Aging) provides the service, a county would show both the expenditure and the revenue on their financial records. How should this be reported on the survey? This is similar to counties purchasing services from another counties.

A. Revenue should not be recorded in two separate departments, as this will affect the County's single audit for recording of revenues by the county. Accounting staff should determine which department to record the revenue in and the other department should record a transaction that is an offset to their expenses, but not a revenue.